

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1582
98TH GENERAL ASSEMBLY

4952S.03T

2016

AN ACT

To repeal sections 143.221 and 143.591, RSMo, and to enact in lieu thereof two new sections relating to withholding tax returns.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 143.221 and 143.591, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 143.221 and 143.591, to read as follows:

143.221. 1. Every employer required to deduct and withhold tax under sections 143.011 to 143.996 shall, for each calendar quarter, on or before the last day of the month following the close of such calendar quarter, file a withholding return as prescribed by the director of revenue and pay over to the director of revenue or to a depository designated by the director of revenue the taxes so required to be deducted and withheld.

2. Where the aggregate amount required to be deducted and withheld by any employer exceeds fifty dollars for at least two of the preceding twelve months, the director, by regulation, may require a monthly return. The due dates of the monthly return and the monthly payment or deposit for the first two months of each quarter shall be by the fifteenth day of the succeeding month. The due dates of the monthly return and the monthly payment or deposit for the last month of each quarter shall be by the last day of the succeeding month. The director may increase the amount required for making a monthly employer withholding payment and return to more than fifty dollars or decrease such required amount, however, the decreased amount shall not be less than fifty dollars.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

15 3. Where the aggregate amount required to be deducted and withheld by any employer
16 is less than [twenty] **one hundred** dollars in each of the four preceding quarters, **and to the**
17 **extent the employer does not meet the requirements in subsection 2 of this section for filing**
18 **a withholding return on a monthly basis**, the employer shall file a withholding return for a
19 calendar year. The director, by regulation, may also allow other employers to file annual returns.
20 The return shall be filed and the taxes if any paid on or before January thirty-first of the
21 succeeding year. The director may increase the amount required for making an annual employer
22 withholding payment and return to more than [twenty] **one hundred** dollars or decrease such
23 required amount, however, the decreased amount shall not be less than [twenty] **one hundred**
24 dollars.

25 4. If the director of revenue finds that the collection of taxes required to be deducted and
26 withheld by an employer may be jeopardized by delay, he may require the employer to pay over
27 the tax or make a return at any time. A lien outstanding with regard to any tax administered by
28 the director shall be a sufficient basis for this action.

 143.591. The director of revenue may prescribe regulations and instructions requiring
2 returns of information to be made and filed on or before February twenty-eighth of each year by
3 any person making payment or crediting in any calendar year the amounts of one thousand two
4 hundred dollars or more (one hundred dollars or more in the case of interest or dividends) to any
5 person who may be subject to the tax imposed under sections 143.011 to 143.996. Such returns
6 may be required of any person, including lessees or mortgagors of real or personal property,
7 fiduciaries, employers, and all officers and employees of this state, or of any municipal
8 corporation or political subdivision of this state, having the control, receipt, custody, disposal
9 or payment of dividends, interest, rents, salaries, wages, premiums, annuities, compensations,
10 remunerations, emoluments or other fixed or determinable gains, profits, or income, except
11 interest coupons payable to bearer. A duplicate of the statement as to tax withheld on wages,
12 required to be furnished by an employer to an employee, shall constitute the return of information
13 required to be made under this section with respect to such wages. Such return shall not be
14 required unless the person is required to file a return or report containing the same or similar
15 information to the United States Internal Revenue Service. **Beginning January 1, 2018, such**
16 **returns for tax withheld on wages paid in the previous tax year submitted by an employer**
17 **with at least two hundred fifty employees shall be submitted electronically by January**
18 **thirty-first. Such returns shall be submitted using the same file specifications for filing**
19 **forms electronically with the Social Security Administration. If an employer is granted a**
20 **waiver of the federal requirement to file electronically by the Internal Revenue Service, the**

21 **filing of a copy of the approved waiver with the director shall automatically waive the**
22 **requirement to file electronically with the director.**

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